

**EXHIBIT L**

## Lester Eber

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**From:** Wendy Eber  
**Sent:** Thursday, October 25, 2012 3:36 PM  
**To:** sumner@stpcpa.com  
**Cc:** Lester Eber  
**Subject:** Lester's Loans  
**Attachments:** Scanned from a Xerox multifunction device001.pdf

I have attached minutes from the meeting of the Officers for the Trust of Allen Eber from August 11, 2011 which summarizes everything for you. Additionally, see attached file, a portion of the \$575,895 and \$1,503,750 notes were paid off over the years, so the unpaid balance of these two loans was \$1,222,710.68. On Feb 11, 2011 this loan was assumed by Eber Bros Metro Inc.

The other loan for \$1.5 M was assumed by metro in Feb 26, 2010. I have attached a trial balance of the account. Let's discuss when you have a moment. Is there a good time tomorrow morning?

Wendy

-----Original Message-----

**From:** [administrator@slocumandsons.com](mailto:administrator@slocumandsons.com) [<mailto:administrator@slocumandsons.com>]  
**Sent:** Thursday, October 25, 2012 3:30 PM  
**To:** Wendy Eber  
**Subject:** Scanned from a Xerox multifunction device

Please open the attached document. It was scanned and sent to you using a Xerox multifunction device.

Attachment File Type: pdf

multifunction device Location: machine location not set  
Device Name: K7258

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**Minutes from meeting of Officers for the Trust of Allen Eber**

On August 18<sup>th</sup>, 2011 at 2:15 Elliot Gumaer, Lester Eber and Richard Hawks, Trustees of the Trust of Allen Eber, met at the Canandaigua National Bank in Rochester, NY to discuss and ratify the actions of the subsidiaries as described below and discuss other Trust business. Mr. Elliot Gumaer participated by conference call. Wendy Eber was present to facilitate and document the discussion.

The trustees ratified three loans made by Lester Eber to Eber Brothers Metro Inc. The first loan for \$1,500,000 from October, 2009 between Eber Bros Wine and Liquor Corp. was assumed by Eber Metro Inc. on February 26, 2010. It grants a secured interest in Metro's In assets and has an outstanding balance of \$1,500,000 plus accrued interest.

The second loan from March 16, 2006, an obligation of Eber Brothers Wine and Liquor Corp. for the original principal amount of \$1,503,750, and the third loan of \$575,895 from March 16, 2006 (which replaces the original note dated October 1, 2002) of which \$ 1,222,710.68 plus accrued interest is outstanding. The loan for \$1.503750 was amended in Feb 11<sup>th</sup>, 2011 to reflect Eber Bros. Metro, Inc. assumption of this debt and also the security agreement from Feb 26, 2010 was restated to reflect the change. Lester Eber made funds available after Feb 11, 2011 to Eber Bros Metro Inc. in consideration of Metro Inc.'s assumption of this debt and security interest in Eber Bros Metro Inc.

After a lengthy discussion about how all the income beneficiaries and third parties were offered the opportunity to participate in the February 26<sup>th</sup>, 2010 loan but, they all declined and that only based on Lester's goodwill he gave the money for the loan, the loans were ratified by Rick Hawks and Mike Gumaer. Lester Eber abstained. A copy of all the documents relating to the loan was provided to Richard Hawks.

Other business discussed was the performance of the Trust securities. Rick Hawks suggested the need to move 60 percent of the assets into equities which provided dividends. Rick requested copies of the Operating Statement for Eber-CT to determine the value of the corporation. They are hereto attached. Rick also discussed Sally Kleeberg's request for payment by the trust for her medical expenses and health insurance. Based on her decision to decline from providing proof of need, she was denied her request.

2026 - Other Current Liability  
2895 - N/P to Employee

2048 - Due to Affiliates  
2046 - N/P LE LT

2100 - Personal Accounts

8/31/2007 To Enter BB as of 8-31-07

Debit	Credit	Balance
	2,079,645.00	2,079,645.00

8/31/2007 To Enter BB as of 8-31-07

859,731.35 859,731.35

9/30/2007 To record Sept 2007 activity

389.21 859,342.14

10/1/2007 To reverse Sept 2007 entry

238.25 859,043.89

10/31/2007 GL Cross summary Oct-07

1,681.46 860,735.35

10/31/2007 JWN120 - To record payroll expense for the month

2,500.00 858,235.35

11/30/2007 EWLC AP GL Cross November 2007

929.62 859,164.97

11/30/2007 Ref JN120 - To record payroll expense for the month

2,000.00 857,164.97

12/31/2007 To record payroll expense for the month

2,000.00 855,164.97

12/31/2007 GL Cross

1,581.20 856,746.17

1/31/2008 GL Cross

3,777.07 860,523.24

1/31/2008 To record payroll expense for the month

2,500.00 858,023.24

2/29/2008 GL Cross

3,574.01 861,597.25

2/29/2008 To record payroll expense for the month

2,000.00 859,597.25

3/31/2008 GL Cross

395.78 859,993.03

3/31/2008 To record payroll expense for the month

2,000.00 857,993.03

4/30/2008 To record payroll expense for the month

2,500.00 855,493.03

4/30/2008 GL Cross

176.77 855,669.80

5/31/2008 To record payroll expense for the month

2,000.00 853,669.80

6/30/2008 GL Cross

950.25 854,620.05

7/31/2008 GL Cross

677.89 855,298.04

3/31/2009 Payable to L. Eber re. check from him to payoff balance of W. Eber \$24,363.72 pmt from acct 1730...

12363.72 842,934.32

7/30/2010 To record trade-in value of 2007 Volvo XC90

14,000 856,934.32

1,221,710.68

## Total of Lester Eber's Loans to Eber Bros Metro Inc.

Loan Oct 2009, Security Interest established Feb 2010,

Deposit				212,000	212,000
Deposit	12/31/2009				
Deposit	02/28/2010	Loan from Lester Eber	1073 - CNBT Operating Acct	150,000.00	362,000.00
Deposit	03/31/2010	Loan from Lester Eber	1073 - CNBT Operating Acct	165,000.00	527,000.00
Deposit	06/08/2010 Lester Eber	Deposit	1073 - CNBT Operating Acct	220,000.00	747,000.00
Deposit	07/22/2010 Lester Eber	Deposit	1073 - CNBT Operating Acct	20,000.00	767,000.00
Deposit	03/04/2011 Lester Eber	Loan from Lester Eber	1073 - CNBT Operating Acct	250,000.00	1,017,000.00
Deposit	04/08/2011 Lester Eber	Loan from Lester Eber	1073 - CNBT Operating Acct	50,000.00	1,067,000.00
Deposit	04/26/2011 Lester Eber	Loan from Lester Eber	1073 - CNBT Operating Acct	64,000.00	1,131,000.00
Deposit	05/26/2011 Lester Eber	Loan from Lester Eber	1073 - CNBT Operating Acct	32,000.00	1,163,000.00
Deposit	06/13/2011 Lester Eber	Loan from Lester Eber	1073 - CNBT Operating Acct	179,000.00	1,342,000.00
Deposit	07/08/2011 Lester Eber	Loan from Lester Eber	1073 - CNBT Operating Acct	275,000.00	1,617,000.00
Deposit	02/11/2011 Lester Eber	Advance of funds per Security Agreement 2-11-11	1073 - CNBT Operating Acct	100,000.00	1,717,000.00
Deposit	10/07/2011 Lester Eber			\$ 48,000.00	\$ 1,763,000.00

Total Outstanding March 13, 2006 Loan 1,222,710.68Combined Loans Total 2,985,710.68

11:21 AM  
07/18/11  
Accrual Basis

1,763,000 - 2009, <sup>OUT</sup> ~~2009~~ <sup>2010</sup> FEB 2010

1,227,710.68 Eber Wine & Liquor Corp.  
Transactions by Account  
2,985,710.68 All Transactions

3/13,2006 <sup>(2)</sup> 1,503,750  
3/13,2006 + 575,896  
1,079,645

Type	Date	Num	Adj	Name	Memo	Clr	Split	Debit	Credit	Balance
<b>2020 - Other Current Liability</b>										
<b>2085 - N/P to Employees</b>										
General Journal	03/31/2009	429	*		Payable to L. Eber re. check from him to payoff balance of W. Eber \$24,363.72 p...	1873	CNBT O...	12,363.72		12,363.72
General Journal	12/31/2009	527	*		JV to record special deposit - LE check #543 deposited 12/4/09	1873	CNBT O...	200,000.00		212,363.72
General Journal	12/31/2009	527	*		JV to record special deposit - LE check #558 deposited 12/18/09	1873	CNBT O...	12,000.00		224,363.72
General Journal	07/30/2010	577	*		To record trade-in value of 2007 Volvo XC90	8850	Gain on ...			210,363.72
General Journal	02/11/2011	588	*		To zero EWLC Loan that is assumed by Metro Inc 2/11/2011	1724	Due Fro...	210,363.72		0.00
Total 2085 - N/P to Employees								224,363.72	224,363.72	0.00
Total 2020 - Other Current Liability								224,363.72	224,363.72	0.00
<b>2045 - Due to Affiliates</b>										
<b>2046 - N/P LE LT</b>										
General Journal	08/31/2007	2	*		To Enter BB as of 8-31-07 <sup>beg</sup>	3320	Past Du...		2,079,845.00	2,079,845.00 <sup>summed</sup>
General Journal	02/11/2011	588	*		To zero EWLC Loan that is assumed by Metro Inc 2/11/2011	1724	Due Fro...	2,079,845.00		0.00
Total 2046 - N/P LE LT								2,079,845.00	2,079,845.00	0.00
<b>2100 - Personal Accounts</b>										
General Journal	08/31/2007	2	*		To Enter BB as of 8-31-07	3320	Past Du...	859,731.35		-859,731.35
General Journal	09/30/2007	4	*		To record Sept 2007 activity	1000	WFF Op...		388.21	-859,342.14
General Journal	10/01/2007	11	*		To reverse Sept 2007 entry	4190	Postage ...		269.25	-859,043.89
General Journal	10/31/2007	29	*	Misc. Cus...	GL Cross summary Oct-07	1232	Acct. Ra...	1,881.48		-860,735.35
General Journal	10/31/2007	49	*		JVP120 - To record payroll expense for the month	4080	Shipping...		2,500.00	-858,235.35
General Journal	11/30/2007	59	*	Misc. Cus...	EWLC AP GL Cross November 2007	1201	Account...	929.82		-859,164.87
General Journal	12/31/2007	82	*		Ref JV120 - To record payroll expense for the month	4090	Shipping...		2,000.00	-857,164.87
General Journal	12/31/2007	121	*		To record payroll expense for the month	4090	Shipping...		2,000.00	-855,164.87
General Journal	12/31/2007	125	*		GL Cross	1320	Building...	1,581.20		-856,746.17
General Journal	01/31/2008	183	*		GL Cross	1718	A/R Eber...	3,777.07		-860,523.24
General Journal	01/31/2008	185	*		To record payroll expense for the month	4090	Shipping...		2,500.00	-858,023.24
General Journal	02/23/2008	208	*		GL Cross	1150	Deposits...	3,574.01		-861,587.25
General Journal	02/23/2008	208	*		To record payroll expense for the month	4270	Office S...		2,000.00	-859,587.25
General Journal	03/31/2008	235	*		GL Cross	1718	A/R Eba...	395.78		-859,983.03
General Journal	03/31/2008	237	*		To record payroll expense for the month	4270	Office S...		2,000.00	-857,983.03
General Journal	04/30/2008	259	*		To record payroll expense for the month	4270	Office S...		2,500.00	-855,483.03
General Journal	04/30/2008	262	*		GL Cross	1719	A/R Eba...	178.77		-855,661.80
General Journal	05/31/2008	281	*		To record payroll expense for the month	4270	Office S...		2,000.00	-853,661.80
General Journal	06/30/2008	303	*		GL Cross	1719	A/R Eba...	950.25		-854,612.05
General Journal	07/31/2008	327	*		GL cross	SPLIT		577.89		-855,289.04
General Journal	02/11/2011	588	*		To zero EWLC Loan that is assumed by Metro Inc 2/11/2011	1724	Due Fro...		855,289.04	0.00
Total 2100 - Personal Accounts								873,485.50	873,485.50	0.00
Total 2045 - Due to Affiliates								2,953,130.50	2,953,130.50	0.00
<b>TOTAL</b>								3,177,494.22	3,177,494.22	0.00

Health insurance ~~was~~ paid w/ payroll loan

1.437

Liability  $\begin{array}{|c|} \hline - \\ \hline + \\ \hline \end{array}$   
Contra Liability  $\begin{array}{|c|} \hline + \\ \hline - \\ \hline \end{array}$

Description of 1,503,750.00 Bonus  
By Directors  
Collect  
Detail

210,363  
+ 2,079,645  
- 855,298  
1,434,700  
Page 1

Minutes from meeting of the Board of Eber Bros. Wine and Liquor Metro Inc. August 18, 2011

On August 18<sup>th</sup>, 2011 at 2:15 the board of directors for Eber Brothers Wine and Liquor Metro Inc. which include Elliot Gumaer, Lester Eber and Wendy Eber, met at the Canandaigua National Bank in Rochester, NY to discuss and ratify the actions of the subsidiaries as described below. Mr. Elliot Gumaer participated by conference call. Wendy Eber documented the discussion.

The trustees ratified three loans made from Lester Eber to Eber Brothers Wine and Liquor Corp. The first loan for \$1,500,000 from October, 2009 was assumed by Eber Metro Inc. on February 26, 2010. Eber Metro Inc. granted a secured interest in Metro's assets to secure this loan. This secured loan has an outstanding balance of \$1,500,000 plus accrued interest.

The second loan from March 16, 2006, an obligation of Eber Brothers Wine and Liquor Corp. to Lester Eber for the original principal amount of \$1,503,750. The third loan of \$575,895 from March 16, 2006 (which replaced the original note dated October 1, 2002) of which \$ 1,222,710.68 plus accrued interest is outstanding. The loan for \$1,503,750 was amended in Feb 11<sup>th</sup>, 2011 to reflect Eber Bros. Metro, Inc. assumption of this debt. Also the security agreement from Feb 26, 2010 was restated to reflect Eber Bros. Metro Inc. assumption of this debt. Lester Eber made funds available after Feb 11, 2011 to Eber Bros Metro Inc. in consideration of Metro Inc.'s assumption of this debt and security interest in Eber Bros Metro Inc.

After a lengthy discussion about how all the income beneficiaries and third parties were offered the opportunity to participate in the February 26<sup>th</sup>, 2010 loan but, they all declined and that only based on Lester's goodwill he gave the money for the loan, the loans were ratified by Wendy Eber and Mike Gumaer. Lester Eber abstained. A copy of all the documents relating to the loan was provided to the participants.

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Minutes from meeting of the Officers of the Trust of Allen Eber August 18, 2011

On August 18<sup>th</sup>, 2011 at 2:15 Elliot Gumaer, Lester Eber and Richard Hawks, Trustees of the Trust of Allen Eber, met at the Canandaigua National Bank in Rochester, NY to discuss and ratify the actions of the subsidiaries as described below and discuss other Trust business. Mr. Elliot Gumaer participated by conference call. Wendy Eber was present to facilitate and document the discussion.

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Other business discussed was the performance of the Trust securities. Rick Hawks suggested the need to move 60 percent of the assets into equities which provided dividends. Rick requested copies of the Operating Statement for Eber-CT to determine the value of the corporation. They are hereto attached. Rick also discussed Sally Kleeberg's request for payment by the trust for her medical expenses and health insurance. Based on her decision to decline from providing proof of need, she was denied her request.